

May 21, 2002

Via Messenger

Ben E. Lofstedt
Attorney at Law
2701 East Chapman Avenue
Suite 112
Fullerton, CA 92831-3798

Re: Transfer of Files

Dear Mr. Lofstedt:

You are hereby requested and authorized to release and deliver to John K. Park and Park & Sutton LLP your files in the following matters:

1. U.S. Patent Application No. 09/422,06 entitled a Biodegradeable Rubber Resin Decorative Laminate For Adhesive Stickers And The Like And The Method For Making Same; and
2. U.S. Patent Application No. 09/422,025 entitled a Sticker Sheet For Computer Printer Use And Method Of Manufacturing Same.

As you are aware, both of these applications are in default for failure to prosecute and subject to being abandoned. Time is of the essence that you forward these files to Park & Sutton LLP.

Your courtesy and cooperation is appreciated.

Very truly yours,


DONALD B. KANG